



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

OCT 27 2008

MEMORANDUM

OFFICE OF THE  
CHIEF FINANCIAL OFFICER

SUBJECT: Superfund and Oil Spill Actual Indirect Cost Rates for FY 2007 and  
Updated Superfund Actual Indirect Cost Rates for FY 2005

FROM: *Iantha Y. Gilmore*  
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TO: Lead Superfund Accountants  
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This memorandum issues actual Superfund indirect cost rates for FY 2007 and Superfund provisional indirect cost rates for FY 2008 and beyond. In addition, this memorandum includes revised actual Superfund indirect cost rates for FY 2005 resulting from an adjustment effecting Regions 3, 4, 5, 7 and 8.

The rates have been published on two EPA websites. The links are as follows:

[http://intranet.epa.gov/ocfo/policies/pdfs/sf\\_rate\\_issuance\\_memo.pdf](http://intranet.epa.gov/ocfo/policies/pdfs/sf_rate_issuance_memo.pdf) and

[http://www.epa.gov/superfund/policy/pdfs/indirect\\_rate.pdf](http://www.epa.gov/superfund/policy/pdfs/indirect_rate.pdf).

Indirect cost rates for the Oil Spill Program for FY 2007 (actual) and for FY 2008 and beyond (provisional) are also included at the websites indicated above.

As set forth in the Office of the Comptroller Policy Announcement 00-05, "Accounting for Indirect Costs Associated with Superfund Site-Specific Activities," these rates are based on EPA's revised indirect cost methodology.

Attached to this memorandum are four schedules. Schedule A includes FY 2007 and the actual indirect cost rates for FYs 1990-2006 for Superfund. These indirect cost rates are based on the actual costs for those fiscal years. Schedule B contains the Superfund provisional indirect cost rates for FY 2008 and beyond. These provisional rates are based upon FY 2007 actual costs and will be updated after the FY 2008 actual indirect rates have been computed. Schedule C contains the Superfund indirect cost rates applicable to FYs 1983 – 1989. Schedule D contains the FY 2007 actual rates and the provisional rates (FY 2008 and beyond) for the Oil Spill Program.

Please disseminate this communication to your respective regional, program, and counsel offices, as applicable.

If you have any questions, please contact Ellen Rajewski (202) 564-4977 of the Program Costing Staff.

Attachments

## FY 1990 – 2007 Superfund Actual Indirect Cost Rates

(Rates are expressed as a percentage)

Region	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
1	29.98%	31.34%	27.18%	26.22%	25.01%	24.65%	20.33%	24.98%	30.34%	27.02%	26.24%	27.90%
2	26.99	21.92	20.50	23.61	24.07	23.80	21.64	28.70	28.97	28.32	23.46	28.18
3	30.20	30.17	31.06	32.85	39.66	37.95	31.06	35.73	36.16	29.17	43.35	55.07
4	32.37	35.73	33.70	36.14	44.81	39.73	52.01	40.92	46.12	41.85	42.29	45.25
5	31.03	27.61	29.75	33.32	35.87	26.84	32.57	39.72	38.85	39.21	38.26	42.38
6	31.04	27.36	27.20	25.83	23.05	20.84	23.21	26.84	30.53	25.69	29.72	42.14
7	40.85	41.24	34.78	57.59	55.25	37.3	38.78	43.15	53.81	56.29	51.77	52.94
8	32.29	29.79	36.92	37.65	32.61	30.27	25.58	29.57	39.39	35.53	38.84	34.28
9	36.29	35.37	34.10	43.01	35.35	27.46	30.78	36.64	40.85	35.23	44.34	38.03
10	43.94	53.60	35.69	56.31	60.75	34.97	37.65	35.45	31.86	26.28	30.85	31.99

Region	2002	2003	2004	2005	2006	2007
1	30.78%	31.51%	33.00%	33.40%	35.78%	36.10%
2	29.39	30.30	27.36	31.00	31.00	31.33
3	49.46	62.93	67.13	71.75	68.90	63.22
4	47.82	46.55	49.35	48.91	60.49	45.30
5	52.45	55.15	52.57	61.71	56.23	62.91
6	48.57	36.71	40.81	48.90	52.61	42.63
7	53.95	50.69	52.39	50.29	37.09	38.57
8	39.75	37.12	32.79	33.05	31.56	32.27
9	36.14	40.84	36.58	42.41	43.94	35.15
10	37.43	38.79	33.49	35.07	37.45	33.02

Allocation Base: Total Direct Costs, excluding allocation transfers (e.g., ATSDR)

Superfund Provisional Indirect Cost Rates – FY 2008 and Beyond  
(Rates are expressed as a percentage)

<u>Region</u>	<u>FY 2008 and Beyond</u>
1	36.10%
2	31.33
3	63.22
4	45.30
5	62.91
6	42.63
7	38.57
8	32.27
9	35.15
10	33.02

FY 1983 -1989 Superfund Actual Indirect  
Cost Rates

(Rates are per hour)

Region	<u>1983</u>	<u>1984</u>	1985	<u>1986</u>	<u>1987</u>	<u>1988</u>	1989
1	\$62/hr	\$60/hr	\$57/hr	\$58/hr	\$57/hr	\$69/hr	\$69/hr
2	68	68	56	57	56	65	65
3	52	52	48	47	54	64	64
4	59	54	49	48	47	57	57
5	71	61	53	51	53	64	64
6	66	60	54	53	52	61	61
7	68	65	61	60	61	70	70
8	60	62	60	63	62	72	72
9	65	63	56	54	55	73	73
10	64	61	57	56	57	66	66

Allocation Base: Regional Site Specific Hours. For the specific Allowance Holder/Responsibility Centers which the indirect cost rates are applied, please refer to prior EPA pronouncements

FY 2007 Oil Spill Program Actual and Provisional Indirect Cost Rates  
 (Rates are expressed as a percentage)

Region	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 and Beyond (provisional)
1	13.02%	13.32%	13.54%	13.54%
2	11.36	11.00	11.63	11.63
3	13.24	13.13	12.63	12.63
4	12.53	11.56	12.33	12.33
5	13.24	12.63	11.99	11.99
6	12.53	9.99	11.20	11.20
7	15.98	13.34	14.64	14.64
8	14.23	13.49	14.59	14.59
9	14.04	12.39	11.12	11.12
10	11.80	11.85	11.92	11.92